

City of Auburn, Maine

"Maine's City of Opportunity"

BOARD OF ASSESSMENT REVIEW

60 Court Street • Suite 104• Auburn, Maine 04210 (207) 333-6600 Voice • (207) 333-6601 Automated • (207) 333-6625 Fax www.auburnmaine.gov

APPLICATION FOR PROPERTY TAX APPEAL

Note: You must have filed an abatement application with the assessor prior to filing for an appeal hearing with the Board of Assessment Review.

| Date: | | |
|---|--|------|
| To the Auburn Board of Assessment Review: In a I hereby make written application for an appeal of | <u> </u> | |
| Please Print | | |
| Property Owner | Authorized Representative | |
| Mailing Address | Mailing Address | |
| Telephone Number | Telephone Number | |
| Email Address | Email Address | |
| Tax Year for which Abatement is Requested | | |
| RE: Tax Abatement Appeal for the Property Local Map Lot Bassessed Value: Land B | or Personal Property Accoun | nt # |
| Owner's Opinion of Value | | |
| Requested Amount to be Abated | and the second s | |
| Amount of Abatement Previously Granted | | |
| Date of Assessors' Decision on Previous Abatem | ent Request | |
| REASONS FOR REQUESTING AN ABATEMI BELIEF THAT THE ASSESSMENT IS "MANI ATTACH EXTRA SHEETS IF NECESSARY. | | • |

Note: The Maine Supreme Court has held in tax abatement cases, that in order to prevail, the tax payer must prove one of three things:

- The judgment of the assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
- There was unjust discrimination; or
- The assessment is fraudulent, dishonest or illegal.

| Only if one of these three things is proven by the taxpayer, is the assessment said to be "manifestly wrong". | | |
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| | | |
| Date | Signature | |
| | Printed Name | |

The Board shall, within 14 days of the receipt of such request, set a date for hearing of which you will be notified. It is required that the Assessing Office and applicant each submit **10 copies** of the application, pertinent material and any supporting documentation to support your claim. All documents must be submitted and received no later than 10 days prior to your hearing date. You will be notified of your scheduled hearing date. Additional material will not be accepted after that time or at the hearing.

All documents should be delivered or mailed to:

Board of Assessment Review C/O the Assessing Department 60 Court Street, Suite 104 Auburn, Maine 04210.